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1972

## Provisions in CPA Laws & Regulation

United States. Army Audit Agency

American Institute of Certified Public Accountants (AICPA)

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July 1972

# **Provisions In CPA Laws & Regulations**



**Prepared By**  
**U. S. ARMY AUDIT AGENCY**

**In Cooperation With**  
**AMERICAN INSTITUTE OF**  
**CERTIFIED PUBLIC ACCOUNTANTS**

## PREFACE

This publication summarizes the principal legal requirements that govern the issuance of Certified Public Accountant certificates by the various states, the District of Columbia, Puerto Rico and the Virgin Islands.

This publication does not replace the laws themselves, nor enable a person interested in applying for a CPA certificate to avoid consulting the appropriate law of the state by which he hopes to be certified, or the Board upon whose recommendation or by whose authority the certificate will be issued. It is designed to serve as a guide to individuals interested in becoming CPAs by indicating the nature of matters with which they must be concerned.

This summary is the result of a joint effort by the U. S. Army Audit Agency and the American Institute of Certified Public Accountants.

Revised July 1, 1972



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# CITIZENSHIP, RESIDENCE, AND AGE REQUIREMENTS

State or Territory	Citizenship		Residence			Age		
	(a)	(b)	(a)	(b)	(c)	(a)	(b)	(c)
	U. S. Intent	U. S. or Intent	Resident of State	Office in State	(a) or (b)	21 years	18 years	Other
Alabama	X				X	X		
Alaska		X	X					19 yrs.
Arizona	No requirement		X			X		
Arkansas		X	X	X		X		
California	No requirement		No requirement				X	
Colorado		X			X	X		
Connecticut	X				X	X		
Delaware	X				1 year	X		
District of Columbia		X	1 year*			X		
Florida	No requirement		X			X		
Georgia	X		X			X		
Hawaii		X	No enforcement of requirement				X	

\* or, must be regularly employed in the District for not less than 1 year immediately prior to date of application.

State or Territory	Citizenship		Residence			Age		
	(a)	(b)	(a)	(b)	(c)	(a)	(b)	(c)
	U. S.	U. S. or Intent	Resident of State	Office in State	(a) or (b)	21 years	18 years	Other
Idaho		X	X			X		
Illinois		X			X	X		
Indiana	No requirement		6 mos*.			X		
Iowa		X	X					19 yrs.
Kansas	No requirement				X	X		
Kentucky	No requirement				X		X	
Louisiana	X		1 year			X		
Maine		X			X		X	
Maryland		X	1 year			X		
Massachusetts	X		X			X		
Michigan	X-cert. X-exam.				X		X	
Minnesota	No requirement		X			X		
Mississippi	X		1 year			X		

\* or must have lived in Indiana for the 60-day period immediately preceding the **date** of submitting an application.



State or Territory	Citizenship		Residence		Age	
	(a) U.S.	(b) U. S. or Intent	(a) Resident of State	(b) Office in State	(a) 21 years	(c) 18 years Other
Missouri		X		X	X	
Montana		X		X	No requirement	
Nebraska		X		X	X	
Nevada		No requirement		X	X	
New Hampshire		No requirement		X	X	
New Jersey		X		1 year	X	
New Mexico	X			X	X	
New York		No requirement	No requirement		X	
North Carolina		X	1 year		X	
North Dakota		X	1 year		X	
Ohio		X		X	X	
Oklahoma	X		1 year		X	
Oregon		X	X		X	
Pennsylvania		X		X	X	

State or Territory	Citizenship		Residence			Age		
	(a)	(b)	(a)	(b)	(c)	(a)	(b)	(c)
	U. S.	U. S. or Intent	Resident of State	Office in State	(a) or (b)	21 years	18 years	Other
Puerto Rico		X			X	X		
Rhode Island		X			X	X		
South Carolina		X	X			X		
South Dakota		X			X	X		
Tennessee		X			X		X	
Texas	X(or resident*)		X*		X	X		
Utah		X			X	X		
Vermont		X			X	X		
Virginia		X			X		X	
Virgin Islands		X			X	X		
Washington	No requirement				X	X		
West Virginia		X			X		X	
Wisconsin		X			X			23 yrs.
Wyoming		X	X			X		

## EDUCATION AND EXPERIENCE REQUIREMENTS

### ALABAMA

Education. After January 1, 1972, all applicants for examination must have a degree from a four-year college which is accredited by a regional accreditation board.

Experience. Must have spent three years in the regular and continuous practice of public accountancy, in own name or as a regular member of the staff of some person or firm engaged in the regular and continuous practice of public accountancy. The period of residence or of the practice of public accounting must be next before the date of examination. A college graduate with a major in accounting, however, may sit for the examination if he is engaged in the practice of public accounting on the date of his application and examination. A college graduate without a major in accounting must complete three years of public accounting experience before becoming eligible to sit for the examination. The Board may waive one year of the required public accounting experience for candidates who have earned college degrees with majors in accounting or its equivalent.

The regulations of the State Board permit an Accounting Instructor to sit for the examination provided that the applicant meets certain qualifications.

### ALASKA

#### Education.

- A. Two years at a recognized college; or
- B. graduation from a recognized junior or community college; or
- C. substantially equivalent as determined by the Board.

#### Experience.

- A. Four years of accounting experience satisfactory to the Board; or
- B. the satisfactory completion of four years of study with a non-accounting major at one or more colleges or universities recognized by the Board, and three years of accounting experience satisfactory to the Board; or

C. the satisfactory completion of four years of study with an accounting major at one or more colleges or universities recognized by the Board, and two years of accounting experience satisfactory to the Board.

## ARIZONA

Education. To sit for the examination, candidates must:

A. have a bachelor's degree with at least 24 hours in accounting courses of which 12 must be in intermediate accounting theory, advanced accounting, cost accounting, auditing theory and practice, or income taxes, or equivalent advanced accounting courses and shall include 18 hours in economics, corporation finance, business law, mathematics and advanced English composition, or other courses closely related to the subject of accounting and satisfactory to the Board; or

B. have a bachelor's degree, and (if the specific course requirements are not met) must pass a special examination, under supervision of the Board, in elementary and intermediate accounting theory and the related subjects of principles of economics, business law, English composition, and business mathematics. This examination will have a difficulty equivalent to the final examination prepared for these respective courses in the universities and state colleges.

Experience. As a prerequisite to examination, there are no experience requirements. As a prerequisite to the certificate, all applicants must have:

A. been employed as a full-time staff accountant, either before or after the CPA examination, in the office of a CPA for two years, or in the office of a PA in Arizona for four years, or have had experience considered equivalent by the Board; or

B. a master's or higher degree in accounting or business administration, acceptable to the Board, and one year of experience as a full-time staff accountant in the office of a CPA, or two years as a full-time staff accountant in the office of a PA in Arizona.

## ARKANSAS

Education and Experience (Substitutive). As a prerequisite to examination, there are no experience requirements if the candidate holds a bachelor's or

master's degree from a recognized school. The Board may also, in its discretion, waive the educational requirements for examination of any candidate if it is satisfied from the results of a special written examination, given the candidate by the Board to test his educational qualifications, that he is well equipped educationally. As a prerequisite to the certificate, all applicants must have:

A. bachelor's degree conferred by a college or university recognized by the Board, with either a major in accounting or related courses in other areas of business administration supplemented by the equivalent of an accounting major, and two years of accounting experience satisfactory to the Board; or

B. master's degree conferred by a college or university recognized by the Board, including courses in accounting and such related subjects as the Board determines to be appropriate, and one year of accounting experience satisfactory to the Board.

## CALIFORNIA

### Education.

A. A four-year college degree with the equivalent of accounting major; or

B. two years of college or an associate in arts degree from a junior college and four years of accounting or related study; or

C. the equivalent of (A) or (B), or pass an examination to determine such equivalency; or

D. be a registered public accountant.

The Board may admit to the examination applicants who will complete their college study within 120 days after the date of the examination. The Board shall not report the results of the examination until the applicant completes his college study.

Experience. As a prerequisite to issuance of the certificate but not to examination, applicants must have completed:

A. three years of public accounting experience of which two years were in the employ of either a public accountant registered under the California chapter, or a CPA, or a firm in which the majority of the partners were registered public accountants or CPA's; or

B. three and one-half years of public accounting experience of which one year was in the employ of a public accountant registered in California, or a CPA, or of a firm in which a majority of partners were registered public accountants or CPAs; or

C. four years of public accounting experience in cases in which none was acquired in the employ of a registered public accountant or a CPA, or partnership of registered public accountants or CPAs; or

D. experience in private or governmental accounting or auditing work of a character and for a length of time sufficient in the opinion of the Board to be substantially equivalent to the requirements of A, B, or C above. The length of time that may be determined by the Board shall not exceed four years.

One year of credit toward the required public accounting experience is given college graduates of a four-year course with required hours in specific subjects, including 20 semester hours, or the equivalent, of accounting subjects. An applicant who qualifies for the examination pursuant to B or C of the education requirements above must have four years of experience.

## COLORADO

Education. Must be a college graduate and have completed thirty or more semester hours, or the equivalent thereof, in the study of the subjects in which he must pass examination, not more than six semester hours of which shall be of law involved in public accounting.

Experience. For any twelve months preceding the date of application, candidate must have:

A. engaged in practice in Colorado as a Colorado registered accountant; or

B. done accounting work as a certified public accountant or as an employee of a CPA of any state, or of a Colorado registered accountant; or

C. done accounting work as an employee of the U. S. Internal Revenue Service as an income tax field agent, or the U. S. General Accounting Office as a comprehensive accountant or auditor, or the State of Colorado Department of Revenue as an income tax field agent, or as a comprehensive accountant or auditor for the State of Colorado; or

D. engaged in any combination of the above.

In lieu of such experience, candidate may complete an additional thirty semester hours or the equivalent thereof and attain a graduate degree in the study of accounting, business law, economics or finance, of which at least twenty semester hours must be in the subjects in which he must pass examination by the Board.

### CONNECTICUT

Education. Graduation from accredited college with bachelor's degree, having completed at least 120 semester hours with at least 46 semester hours in accounting and related subjects, including but not limited to business law, economics and finance, of which at least 24 hours must be in accounting.

Experience. As a prerequisite for certificate, but not to the examination, applicants must have completed two years of experience as a full-time practicing accountant in the employ of a practicing CPA or public accountant. The Board may accept such other accounting experience it deems equivalent.

The above education and experience requirements are waived for a candidate holding an authority to practice as a public accountant in Connecticut.

### DELAWARE

#### Education and Experience (Substitutive).

A. Graduation from a two-year accredited business school with at least twenty semester credits in accounting, and forty-eight months of public accounting experience satisfactory to the Board; or

B. graduation from approved college or university with bachelor's degree, or what the Board determines to be substantially the equivalent thereof, with at least twenty semester credits in accounting, not necessarily as part of undergraduate work, and twenty-four months of public accounting experience satisfactory to the Board.

### DISTRICT OF COLUMBIA

Education and Experience (Substitutive). Except as hereafter indicated, the following experience requirements are prerequisites to examination for all applicants:

A. sixty semester hours and four years of experience in full-time employment of a CPA; or

B. ninety semester hours and three years of experience in full-time employment of a CPA; or

C. one hundred and twenty semester hours and two years of experience in the full-time employment of a CPA.

Education. The completion of a resident course of study satisfactory to the Commissioners at an institution, junior college, or school of accountancy, or combination thereof, of which a minimum of thirty semester hours shall have been in accounting theory and practice, in auditing, and in commercial law as affecting accountancy or in the case of 120 semester hours of study, a major in accountancy or the equivalent thereof.

Experience. Upon the recommendation of the Board of Accountancy, the Commissioners may accept for any required year of CPA employment, one and one-half years of actual and continuous experience:

A. in auditing the books and accounts of other persons in three or more distinct lines of commercial business in accordance with generally accepted auditing standards; or

B. in a combination satisfactory to the Board of the experience described in A above, together with auditing the books and accounts of activities of three or more Government agencies or district organizational units in accordance with generally accepted auditing standards and reporting on their operations to a third party, to the Congress, or to a State legislature; or

C. in reviewing financial statements and supporting material covering the financial condition and operations of private business entities to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable Government regulations for the protection of investors and consumers. Nothing in the subsection under experience requirements shall be interpreted as precluding consideration of Government experience.

## FLORIDA

Education. Graduation from at least a four-year accredited college or university course with a major in accounting is mandatory. Specific course requirements are detailed in the regulations, rules of the Florida State Board of Accountancy, as amended.



Experience (Required and Substitutive). No accounting experience will be required as a prerequisite to examination but those passing the examination will not receive a certificate or be entitled to practice until completion of one year of employment in the office of a Florida practitioner or an out of state practitioner or successful completion of an additional one-year accounting course at an accredited college or university. Specific course requirements are detailed in the regulations, Rules of the Florida State Board of Accountancy, as amended.

The sequence of experience is immaterial. It may be secured before or after taking the examination, or partly before and partly after, provided the two periods combined equal one year. But the experience must be after the completion of 12 semester hours or 18 quarter hours of accounting at an accredited college or university.

The Board will accept governmental experience when gained under a person who is required by law to be, and who actually is, a CPA.

## GEORGIA

Education. Applicants must have bachelor's degree from recognized college or university, with a major in accounting, or with a nonaccounting major, supplemented by the equivalent of an accounting major as determined by the Board.

Experience. All applicants, as a prerequisite for certificate but not to examination, must have had two years of continuous experience in public accounting immediately preceding date of issuance of certificate.

The Board may accept two years of continuous experience with the Federal Government or the State of Georgia in lieu of one year of experience in public accounting. The Board may accept a master's degree in accounting from a recognized institution in lieu of one year of experience in public accounting. The substitution of both governmental experience and a master's degree may not be accepted.

Also, the Board may accept five years of continuous practice or employment by the Internal Revenue Service in the comprehensive examination of income tax returns and diversified individual and corporate business records, in lieu of the two years of practical experience in public accounting. One year of employment must be at not less than the GS-12 level.

## HAWAII

Education. Applicants for examination (other than registered public accountants) must be graduates of a four-year college or university on the list of accredited higher institutions issued by the Department of Health, Education and Welfare, or in the absence of such list, on any comparable list recognized by the Regents of the University of Hawaii.

Experience (Required and Substitutive). As a prerequisite to the certificate all applicants must have:

A. three years of public accounting experience, two years of which has been in the employ of a CPA or a partnership of which at least half the partners are CPA's; or

B. four years of public accounting experience, one year of which has been in employ of a CPA or of a partnership of which not less than half of the partners are CPA's; or

C. five years of public accounting service, none of which was acquired in employ of CPA's; or

D. five years of governmental accounting or auditing experience, three years of which has been in post-auditing work.

Graduates of a recognized college who have completed a four-year course with 30 or more semester hours, or the equivalent thereof, in study of accounting, commercial law, economics and finance, of which at least 20 semester hours, or the equivalent thereof, must be in the study of accounting, are granted one year of credit toward fulfillment of the public accounting experience requirement of A, B, or C above.

## IDAHO

Education. Has successfully completed, or will successfully complete within the period of 90 days after the examination, a four-year college or university course of study at a degree-granting college or university, lending toward a bachelor's degree, with a major in accounting. The course of study shall include 30 or more semester hours or the equivalent thereof in business administration subjects of which at least 20 semester hours or the equivalent thereof shall be in the study of accounting subjects, or shall show that he has had the equivalent of the above educational qualifications.

Experience. As a prerequisite for certificate, but not to the examination, applicants must have practical experience in accounting equivalent to either of the following:

A. three years of public accounting experience in the employ of a CPA or a partnership of which at least half the partners are CPA's; or

B. four years of public accounting experience practicing on own account or in the employ of a public accountant.

Any equivalent combination of the above experience may be submitted. A candidate who has successfully completed the prescribed examination in Idaho may obtain the required practical experience in another state.

An applicant with a bachelor's degree and a major in accounting from a four-year college course is entitled to a credit of two years on any one or any combination of the experience requirements above.

The Board may accept industry and government experience if the work performed is substantially equivalent to the practice of public accounting; three years of acceptable experience will be considered equivalent to one year with a CPA firm.

## ILLINOIS

Education. To sit for the examination, applicants must have graduated from an approved high school or secondary school or its equivalent and in addition are required to present proof of successful completion, prior to initial application, of 120 semester hours of study (or their equivalent) in a school acceptable to the University of Illinois. At least 27 semester hours shall be in the study of accounting, auditing and business law, provided that of the 27 hours not more than 6 shall be in business law. Study in residence or correspondence schools specializing in business training is acceptable if at least 50% of their accounting courses are taught by CPA's.

Experience (Substitutive). Applicants need no experience as a prerequisite to either examination or the certificate. However, the holder of a CPA certificate is not entitled to practice public accounting until he has been registered as a public accountant. Registration is granted only to holders of certificates who have had at least three years of experience obtained within a period of **six** years immediately prior to application. In lieu of two years of such experience completion of a regular four-year college course is acceptable, and in lieu of one year of such experience completion of two years of college is acceptable.

## INDIANA

Education. During the three year period immediately following July 1, 1972, the educational requirements shall be graduation with a baccalaureate degree conferred by a college or university recognized by the Board. After June 30, 1975, the educational requirements shall be a baccalaureate degree conferred by a college or university recognized by the Board, and the satisfactory completion of such number of semester hours in accounting, business administration and economics, and such related subjects as the Board shall determine to be appropriate.

The Board may waive the educational requirements for any candidate if it is satisfied from the result of a special written examination that the candidate is well equipped educationally as if he met the applicable educational requirements.

Experience. The experience requirements shall be three years of public accounting experience, satisfactory to the Board, in practice in any State as a certified public accountant or as a public accountant, or in employment in any State as an accountant by anyone practicing public accounting, or a combination of such types of experience, or the completion of from three to six years of experience in accounting but not in public accounting, such as teaching accounting in full time employment at the college level, or full time employment as an accountant by any business or corporation, or by a governmental agency, which the Board deems equivalent to three years of public accounting experience or any combination of such types of experience. A master's degree in accounting or business administration from a college or university recognized by the Board may be substituted for one year of public accounting experience.

## IOWA

Education. To sit for the examination, applicant must be a graduate of a college or university commerce course, majoring in accounting, or an undergraduate student majoring in accounting in his or her final semester immediately preceding graduation.

The following shall, however, be accepted in lieu of the college or university commerce course:

A. three years of continuous practical accounting experience as a public accountant or as a staff accountant.

B. three years of continuous employment as a field examiner under a revenue agent-in-charge of the income tax bureau of the treasury department of the United States, or as a field examiner in the auditor's, comptroller's, banking, income tax or insurance departments of this state.

Experience. All applicants, as a prerequisite for certificate but not to examination, must have one year or experience as a staff accountant in the employ of a practitioner entitled to registration or a governmental department of the state or federal government when the accountant has been under the direct full-time supervision of a CPA entitled to registration, subject to exceptions.

Three years of continuous employment as a full-time accounting teacher at a rank no lower than assistant professor in a recognized college or university may be accepted in lieu of the one year of required experience.

## KANSAS

### Education and Experience (Combined and Substitutive).

A. Graduates of recognized colleges with a concentration in accounting do not have to have experience before taking the examination but require two years of experience prior to certification.

B. Graduates of recognized colleges without regard to course of study require two years of experience before taking the examination and require no further experience before receiving the certificate.

C. Applicants without a college degree but with knowledge substantially the equivalent of that required for a baccalaureate degree as determined by the Board, are required to have two years of practical public accounting experience prior to taking the examination and an additional year of public accounting experience prior to certification.

D. Applicants holding a master's or higher academic degree with a concentration in accounting from a recognized college or university may take the examination and be certified without regard to experience.

The practical public accounting experience must include extensive participation in the examination of financial statements in accordance with generally accepted auditing standards for third-party reliance and, unless otherwise provided, must be acquired under the supervision of a practicing CPA. The experience must include at least 6 months of diversified experience related to the performance of opinion-type audits.

## KENTUCKY

Education and Experience (Combined and Substitutive). Graduates of recognized colleges with a master's degree in accounting, or business administration require only one year of public accounting experience. Graduates with a baccalaureate degree and a major in accounting or its equivalent require two years of experience, graduates without accounting study require three years of experience, and high school graduates require six years of experience.

With respect to graduates with accounting study, the Board will recognize four years of experience as a field audit agent in the Internal Revenue Service, two of which must be at a grade GS-11 level, in lieu of the one and two years of public accounting experience. Graduates without an accounting study require five years, three of which must be at a grade GS-11 level.

The experience requirements for applicants holding baccalaureate or master's degrees with a concentration in accounting must be completed before certification but are not a prerequisite for taking the examination.

## LOUISIANA

Education and Experience (Combined and Substitutive).

### A. Prior to September 1, 1975

An applicant must have (1) completed a course in higher accountancy in a university, college, night school or extension school of recognized standing, or (2) completed three years of continuous employment as a senior accountant on the staff of a CPA or PA of Louisiana plus an affidavit from such employer as to ability to conduct audits and examinations as a "senior accountant."

### B. Effective September 1, 1975

An applicant must have a baccalaureate degree which shall carry with it an adequate concentration in the area of accounting, or if the degree does not carry such concentration, applicant must complete a course in higher accountancy as prescribed by the Board.

Prior to issuance of a certificate (presently and after September 1, 1975), all candidates are required to have at least one year of public accounting experience, or its equivalent, which may be completed before or after the examination.

The Board accepts specified teaching or Government accounting experience in the employ of the Internal Revenue Service or the General Accounting Office, operating in the field as agents, and who hold the grade of GS-9 (or higher) or its equivalent, for at least one year.

## MAINE

### Education and Experience (Combined and Substitutive).

#### A. July 1, 1971 to June 30, 1974

An applicant must have (1) two years of study at the college level and four years of experience, or (2) a baccalaureate degree and two years of experience, or (3) a master's degree and one year of experience.

#### B. After July 1, 1974

An applicant must qualify under the education and experience requirements of either (2) or (3) above.

A candidate who has met the educational requirements shall be eligible to take the examination without waiting until he meets the experience requirements. However, the experience requirements must be completed prior to certification.

The experience requirements shall be practical experience in public accounting or its equivalent satisfactory to the Board.

## MARYLAND

### Education and Experience (Substitutive).

A. Completion of two years of Board-approved academic work of not less than 60 semester hours at an accredited college or university or graduation from an accredited junior college and either (1) graduation from, or completion of an accounting major at, a Board-recognized school of accounting or (2) at least two years of public accounting experience, or a combination satisfactory to the Board of such experience and institutional training; or

B. Graduation from or completion of a business administration course (deemed adequate for an accountancy education) of not less than 72 semester hours at a recognized school, college or university and at least two years of public accounting experience.

C. On and after July 1, 1974, the educational requirements shall be a baccalaureate or a higher degree with a major in accounting as defined by the Board, or with a nonaccounting major supplemented by what the Board determines to be substantially the equivalent of an accounting major, awarded by a school or college that is recognized by the Board.

### MASSACHUSETTS

Education and Experience (Combined and Substitutive). All applicant for a certificate must satisfy the following education and experience requirements:

A. be a graduate of a college or university with a bachelor's degree and three years of experience as a full-time practicing public accountant; or

B. have a bachelor's and master's degree or the equivalent with at least 24 semester hours or the equivalent in the study of accounting and two years of experience as a full-time practicing public accountant; or

C. be a registered public accountant in Massachusetts, with at least a high school education (or its equivalent) and with experience in public accounting to an extent deemed adequate by the Board.

The experience and higher-education requirements are prerequisite to the certificate but not to examination.

Credit for full-time experience is granted only if it extends over an uninterrupted period of two months or more.

The Board in its discretion may grant one year of requisite experience for every three full years of service in the field audit work with the U. S. Government in Grade 7 and/or for every two full years in Grade 9 or higher.



## MICHIGAN

### Education and Experience (Substitutive).

#### Before January 1, 1975

A. Applicants for examination must have completed at least a four-year high school course, or equivalent, and had at least four years continuous practical experience in public accounting immediately preceding the date of application. The Board may accept sufficient technical education in accountancy in lieu of one year of public accounting experience. The requirement as to continuous experience immediately preceding the date of application may be waived if the applicant has had six years of practical experience in public accounting, the last of which immediately preceded the application; or

B. completion of at least a curriculum required for a baccalaureate degree with a major in accounting or its equivalent at an educational institution recognized by the Board. Two years of accounting experience is required for a certificate but not for examination.

#### After January 1, 1975

All applicants shall have completed a curriculum required for a baccalaureate degree with a major in accounting or its equivalent at an educational institution recognized by the Board. Two years of accounting experience is required for a certificate but not for examination.

Experience. Qualifying experience shall have been obtained within a period of six years immediately prior to granting of the certificate as a certified public accountant and shall have included work of a type normally directed toward the expression of an independent opinion on financial statements. The experience shall have been obtained in a responsible audit position:

A. under the direction and supervision of a certified public accountant of this or any other state; or

B. in a governmental agency either:

1. in auditing the books and accounts or financial activities of partnerships, corporations, or other persons engaged in three or more distinct lines of commercial or industrial business; or

2. in auditing the books and accounts for financial activities of three or more distinct governmental agencies or independent organizational units (but not an employer of the applicant), the results of which are reported to a third party; or

3. in reviewing financial statements and supporting material covering the financial condition and operations of the entities engaged in three or more distinct lines of commercial or industrial business to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable laws and governmental regulations; or

4. any combination of (1), (2), or (3).

## MINNESOTA

Education and Experience (Substitutive). The following outline relates the category of an applicant to the necessary experience requirements for both taking the examination and for receiving the CPA certificate.

<u>Category</u>	<u>Required Years of Experience</u>	
	<u>For the Examination</u>	<u>For the Certificate</u>
Master's degree with a major in accounting from an accredited college	None	1
Baccalaureate degree with a major in accounting from an accredited college	None	2
Baccalaureate degree from an accredited college	1	3
Two or more years of study with a passing grade or above from an accredited college	3	5
High school graduate	5	6

The applicant should have had practical experience in public accounting or in certain governmental accounting positions. The experience should be of reasonable variety and importance, requiring independent thought and judgement on important accounting, auditing and income tax matters, consistent with the competence generally expected of a CPA. It should include a significant amount of accounting work involving third party reliance on the financial statements.

Qualifying governmental accounting experience may have been gained as (1) an examiner or supervising examiner in the Office of the Public Examiner of the State of Minnesota or in a similar office in another governmental body; or (2) an auditor or supervising auditor in the Division of Cooperative Accounting of the State of Minnesota Department of Agriculture, Dairy and Food; or (3) a field examiner or supervising examiner of Federal or state tax agencies; or (4) an accountant and auditor or supervising accountant and auditor in the General Accounting Office of the United States of America; or (5) an auditor with any other governmental agency with comparable experience as required above. The Board will judge sufficiency of such experience.

## MISSISSIPPI

### Education and Experience (Substitutive).

A. Applicants must have had an academic education equivalent to that now offered by a standard high school and must have completed a course of reading or study in auditing, accounting theory and practice, and commercial law which meets the approval of the Board.

B. As a prerequisite to examination and certificate, all applicants who do not have a major in accounting from a recognized college or university must have: (1) two years of experience on the staff of a practicing CPA; or (2) three years of experience on the staff of a licensed public accountant; or (3) three years of auditing and accounting experience with a federal or state agency, the last 18 months at a level of GS-11 rating; or (4) three years of experience in private accounting and one year of experience on the staff of a CPA.

C. As a prerequisite to certificate but not to examination, college or university graduates with a major in accounting must have: (1) one year of experience on the staff of a practicing CPA; or (2) college teaching experience at the junior-senior level for three years with a bachelor's degree, two years with a master's degree, or one year with a doctoral degree; or (3) two years of auditing and accounting experience with a Federal or State agency, the last year at a level of GS-11 rating; or (4) three years of experience in private accounting.

## MISSOURI

Education. As a prerequisite to examination, all applicants after July 1, 1972 shall have a baccalaureate degree from a recognized university or college with a major or concentration in accounting or its equivalent, or with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major.

Experience. As a prerequisite to certificate, all applicants shall have had at least three years of experience, except as noted below, as an employee engaged in accounting work for a CPA or PA. Candidates who pass all subjects in the first examination and certain candidates who pass the remaining subjects in the second examination shall have two years of experience in public accounting as an employee of a CPA or PA.

A member of the teaching staff of an accredited college in this state who has had at least five years of full time teaching experience in accounting and its related business subjects, and who holds a baccalaureate degree obtained from a college or university recognized by the Board with a minimum of 24 hours in accounting principles, cost accounting, income tax accounting, and auditing, and six credits in commercial law, can apply for examination.

An internal revenue agent of the Federal Government having met the educational requirements and having at least five years of experience, at least three of which are certified by the Internal Revenue Service as having been at the journeyman level (Grade-512-11) or above, can apply for examination.

When he (teacher or revenue agent) passes all subjects satisfactorily, he shall be entitled to a certificate as a CPA. However, he shall not be entitled to a permit to practice as a CPA until he has acquired at least one year of experience in public accounting.

## MONTANA

Education and Experience (Combined). As a prerequisite to the certificate, but not to the examination:

A. prior to January 1, 1975, the education and experience requirements shall be satisfactory completion of two years of study in a college or university accredited to offer a baccalaureate degree or an equivalent education in the judgement of the Board; and one year of experience in public, private, or governmental accounting of nature and quality satisfactory to the Board.

B. after December 31, 1974, the education and experience requirements shall be graduation from a college or university accredited to offer a baccalaureate degree, or an equivalent education in the judgement of the Board; and one year of experience in public, private or governmental accounting of a nature and quality satisfactory to the Board.

The above education and experience requirements do not apply to a candidate for CPA who holds a current license as a public accountant; or who was employed as a staff accountant in Montana by a practicing public accountant at July 1, 1969, and is so employed at the time of his examination.

## NEBRASKA

Education and Experience (Substitutive). Experience requirements are a prerequisite to issuance of certificate but not to examination. Applicants passing the examination will be issued a certificate upon completion of four years of public accounting experience, satisfactory to the Board, in any state, in practice as a CPA or PA, or in employment as a staff accountant by anyone practicing public accounting or any combination of such types of experience. Graduates of recognized colleges are granted two years of credit toward the four years of experience requirement. Employment as a special agent or as an internal revenue agent with the Internal Revenue Service will be considered as qualifying accounting experience. Such candidates must hold a college or university degree and be certified by a District Director of Internal Revenue as having at least three and one-half years of field experience.

## NEVADA

Education. As a prerequisite to examination, candidates shall have graduated from a recognized college or university, with a major in accounting or its equivalent, or with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major.

Experience. As a prerequisite to certificate, candidates shall have:

A. two years of public accounting experience, satisfactory to the Board, in practice as a CPA or PA, or employed as a staff accountant by anyone practicing public accounting, or any combination thereof; or

B. experience of a private nature or in government accounting or auditing work of a character and for a length of time sufficient in the opinion of the Board to be substantially the equivalent of A above.

The Board may accept a master's degree in accounting or business administration from a recognized college or university in lieu of one year of experience required by A above.

None of the educational requirements noted above apply to candidates registered as PA's; or who, on April 1, 1960 were employed as staff accountants in the State. The experience requirement for these candidates is four years of the type specified above.

### NEW HAMPSHIRE

Education. As a prerequisite to examination, the minimum educational requirements shall be:

- A. prior to January 1, 1973, the equivalent of a high school education.
- B. after January 1, 1973, and prior to January 1, 1976, the satisfactory completion of two years of college, or equivalent.
- C. after January 1, 1976, the satisfactory completion of four years of college, or equivalent.

Experience (Required and Substitutive). As a prerequisite to the certificate, all applicants must have public accounting experience, satisfactory to the Board, as a CPA, PA, or a staff accountant employed by anyone practicing public accounting, or a combination of either of such types of experience and for the following periods of time: (1) three years with less than four years of college, or equivalent; (2) two years with four years of college, or equivalent; (3) one year with a master's degree in accounting or business administration, satisfactory to the Board.

Experience obtained in the employment of a governmental agency in the following areas may be accepted by the Board in its discretion as qualifying experience under this section.

- A. In auditing the books and accounts of non-governmental entities in three or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards; or
- B. in a combination satisfactory to the board of the experience described in A above, together with auditing the books and accounts or activities of three or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards and reporting on their operations to a third party, to the congress, or to a state legislature; or
- C. in a combination satisfactory to the board of the experience described in A above, together with reviewing financial statements and supporting material covering the financial condition and operations of non-governmental entities engaged in three or more distinct lines of commercial or industrial business to determine the reliability and fairness of the financial reporting and compliance

with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.

## NEW JERSEY

Education. The State Board Regulations provide that applicants with a baccalaureate degree and having completed a curriculum approved by the Department of Education of the State of New Jersey shall be entitled to an Academic Qualifying Certificate and be admitted to the examination in theory, auditing and law. (Experience is required for the examination in practice.) The courses and hours of study required for registration and approval are as follows.

- A. A minimum of sixty semesters hours in academic subjects.
- B. A minimum of sixty semester hours in professional courses which include:
  - (1) at least twenty-four semester hours in accounting which may include courses in municipal and governmental accounting,
  - (2) at least six semester hours in business law,
  - (3) at least six semester hours in finance,
  - (4) at least six semester hours in economics, and
  - (5) at least eighteen semester hours in electives.

Experience. As a prerequisite to the examination in practice, all applicants must have three years of experience in public accounting in the office of a CPA or of a firm having a CPA member. The Board will not accept any experience obtained in private employment, or, with the exception hereafter indicated, in any governmental agency.

In lieu of the three years of experience required, the Board may, in its discretion, accept ten or more years of experience obtained by a public accountant who has been regularly engaged on a full-time basis in the practice of public accounting with an office established for said practice.

In its discretion, in lieu of the required three years of public accounting experience, the Board may accept ten years or more of experience obtained by Internal Revenue Agents employed in the Field Division of the Internal Revenue Service. These candidates must have attained Grade Eleven classification when eligible to sit for the examination. Any part of three years of experience

obtained in the employ of a CPA or of a firm having a CPA member may be considered as part of ten years of experience with the Internal Revenue Service.

In its discretion, the Board may allow a maximum credit of eight months toward the three years of required experience for U. S. armed forces service. Also, in its discretion it may evaluate any and all accounting and auditing experience obtained by any candidate and give up to 15 months credit for same toward the required three years of experience. However, a candidate given such credit cannot also obtain credit for armed forces service.

## NEW MEXICO

Education. All candidates for examination must have:

A. completed four years of study at an accredited college or university, with a major in accounting; or

B. completed four years of study at an accredited college or university, with a non-accounting major, supplemented by what the Board considers substantially the equivalent of an accounting major, including related courses in other areas of business administration; or

C. on July 1, 1971 have been licensed as a Registered PA.

Candidates for examination who are in the final quarter or semester of their senior year will be permitted to sit as though they had completed their academic work.

All candidates are required to take an Ethics Examination immediately preceding the CPA examination.

Experience. Successful candidates, prior to receiving their certificate, must have one year of practice in public accountancy in the State of New Mexico, or its equivalent. Experience deemed by the Board to be equivalent will be considered on a case by case basis.

Individuals, who immediately prior to entering the U. S. armed forces were acquiring practical accounting experience, shall be credited with the required experience. The credit is equivalent to the number of months served but shall not exceed 12 months.

## NEW YORK

Education. Candidates must be graduates of a college offering a curriculum in accounting which shall have been registered by the State Department of



Education; or be college graduates and have equivalent college training in accountancy as determined by the Commissioner; or have completed experience of at least 15 years in the practice of public accounting satisfactory to the State Board for Public Accountancy, subject to review by the Commissioner.

Experience. Applicants need no accounting experience to take the examination in theory, law and problems, but to take the examination in auditing requires two years of experience involving the diversified application of accounting principles and diversified application of auditing procedures in the practice of public accountancy as defined in the statute either on his own account, as a member of a partnership or as an employee on a full-time basis on the professional staff of one engaged in the practice of public accountancy or equivalent auditing experience in government or industry. Only one year of experience is required if the applicant has completed a registered graduate curriculum in accounting. The said experience shall have been completed not less than 90 days prior to the date of the examination.

## NORTH CAROLINA

### Education.

A. Each applicant must submit proof, acceptable to the Board, that he has successfully completed 60 semester hours of course work, or the equivalent number of quarter hours, in a college or institution of higher learning accredited by one of the regional associations accrediting institutions of higher education. The equivalent for this requirement may be allowed where credit is given by some college other than an accredited college but upon transfer an accredited college allows and recognizes the earlier credits.

B. In addition, each applicant must submit proof, acceptable to the Board, that he has successfully completed a course of study in accountancy consisting of a minimum of 24 semester hours, or the equivalent in quarter hours, which shall include: (1) four courses in principles of accounting, (2) one course in cost accounting, (3) one course in auditing, and (4) one course in income tax.

### Experience. Each applicant must have:

A. at least two years of experience on the field staff of a CPA in public practice or a North Carolina PA in public practice; or

B. two or more years as an internal revenue agent or special agent under a District Director of Internal Revenue; or

C. at least two years on the field staff of the North Carolina State Auditor under the direct supervision of a CPA.

A master's or more advanced degree in economics or business administration from an accredited college or university may be substituted for one year of experience.

The experience requirement is a prerequisite to examination except that the Board may permit persons otherwise eligible to take the examination and withhold issuance of certificate until the required experience is gained. Under this exception, the Board has adopted in its regulations, provisions defining certain college graduate applicants who may sit for the examination without the required accounting experience subject to meeting the requirements before issuance of the certificate.

#### NORTH DAKOTA

Education and Experience (Substitutive). Have four years of public accounting experience on own account or in the office of a CPA, or have graduated from a college or university of recognized standing.

#### OHIO

Education and Experience (Substitutive). Candidates must have:

A. graduated with a bachelor's degree from a four-year degree course from a college or university recognized by the Board, with a major in accounting or its equivalent and two years of public accounting experience or the equivalent in private or governmental accounting; or

B. graduated with a master's degree in accounting or business administration from a recognized college or university with the prescribed number of semester hours of credit in accounting, business administration and economics and such related subjects as the Board shall determine and one year of public accounting experience or the equivalent in private or governmental accounting; or

C. completed two years of approved college or business college training and completed four years of public accounting experience or the equivalent in private or governmental accounting.

The educational requirement is a prerequisite to examination. The experience requirement is a prerequisite to certification.

None of the educational requirements above apply to any person who is registered as a public accountant by the Ohio Board or who, on October 23, 1959, was employed as a staff accountant in Ohio by anyone practicing public accounting; but the experience requirement for these candidates who do not meet the educational requirements, shall be four years of public accounting experience or the equivalent in private or governmental accounting.

### OKLAHOMA

Education. Must be a graduate of an accredited high school or present satisfactory evidence of equivalent attainments.

Experience. The experience requirement shall be at least three years of public accounting experience or the equivalent, at least one year of which shall have been Oklahoma. Graduates of recognized colleges or universities with a major in accounting or with the equivalent of an accounting major shall be deemed to have the equivalent of three years of public accounting experience. The experience requirement is a prerequisite to examination.

### OREGON

Education and Experience (Substitutive). As a prerequisite to examination, all applicants shall:

A. have graduated from high school, or have acquired an equivalent education, and have had two years of public accounting experience, or the equivalent; or

B. be licensed as a PA; or

C. have graduated from a recognized college or university and have completed 30 or more semester hours, or the equivalent, in accounting, commercial law, economics and finance of which at least 20 semester hours, or the equivalent, is in accounting.

Experience. As a prerequisite for certificate, all applicants must have at least two years of experience in public accounting practice of in such governmental or other employment as is recognized by the Board as being the equivalent of public accounting experience.

By regulations of the Board, persons employed by certain government organizations may substitute three years of such experience for either one or two years, depending on the type of employment, of the required public accounting experience.

## PENNSYLVANIA

### Education and Experience (Substitutive).

A. Graduation with a baccalaureate degree from a recognized college or university, or the equivalent thereof, and satisfactory completion of at least 12 semester credits in accounting, not necessarily as part of the undergraduate work, and at least two years of public accounting experience of a caliber satisfactory to the Board; or

B. graduation with a master's degree in Accounting or Business Administration or a master's degree which contains the equivalent credits (even though the degree is called by some other name) from a recognized college or university, and satisfactory completion of at least 12 semester credits in accounting, not necessarily as part of the undergraduate or graduate work, and at least one year of public accounting experience.

Service in the armed forces of the United States subsequent to July 1, 1940, shall be substituted for experience on the basis of one month of experience credit for each six months of service. The maximum credit for such service will be six months, none of which may be applied against the experience requirement of (B) above.

Consideration will be given on an individual basis to the acceptance of experience of employees (college graduates) of certain governmental agencies.

## PUERTO RICO

Education and Experience (Substitutive). No experience is required as a prerequisite to the examination or the certificate if the applicant is a graduate of a recognized college and has completed 58 or more semester hours, or the equivalent, in the study of accounting, business law, economics and finance, with at least 32 semester hours thereof in accounting.

College graduates without the specified accounting study require four years of experience in the employ of a CPA prior to the date of application for examination and high school graduates require six years of such experience. The Board may accept, in its judgement or discretion, as the equivalent of each

year of practice in the employ of a CPA, two years of experience in the practice of accountancy as a private accountant or as an accountant in the employ of the Commonwealth or Federal Government or as instructor of accountancy at the university level.

#### RHODE ISLAND

Education. Baccalaureate degree conferred by a recognized college or university, with a major in accounting, or what the Board determines to be substantially the equivalent of the foregoing; or with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration.

Experience. As a prerequisite to certificate only, all candidates shall have two years of public accounting experience satisfactory to the Board. The experience requirement shall be only one year of public accounting experience for any candidate holding a Master's Degree in Accounting or Business Administration from a recognized college or university, if he has satisfactorily completed such number of semester hours in accounting, business administration and economics and such related subjects as the Board shall determine to be appropriate.

None of the educational requirements specified above shall apply to a candidate who has been granted an authority to practice as a public accountant or who, on July 1, 1962, was employed as a staff accountant in Rhode Island by anyone practicing public accounting; but the experience requirement for a candidate who does not meet the educational requirements shall be four years of public accounting experience.

#### SOUTH CAROLINA

Education. Candidates must have a bachelor's degree conferred by a recognized college or university, or the equivalent.

Experience. As a prerequisite to certificate only, all candidates shall have two years of public accounting experience under a CPA or three years of other public accounting experience, satisfactory to the Board.

None of the above educational requirements apply to a candidate who is a licensed PA or who, on July 1, 1965, was practicing as a PA or who was employed as a staff accountant in South Carolina by anyone practicing public accounting.

## SOUTH DAKOTA

### Education.

A. Graduation from an accredited college or university with a major in accounting or an accredited business college; or

B. satisfactory completion of a course of study which the Board may determine to be substantially the equivalent of an accounting major, including related courses in other areas of business administration; such course of study may be in a college, university, business college, or home study school recognized by the Board of Accountancy.

Experience. Must have one year of experience in public accounting. The Board may accept certain government experience, such as Internal Revenue Service agents, as meeting the requirement of the statute.

## TENNESSEE

### Education.

#### Before March 10, 1973

A. Satisfactory completion of two years of study at one or more colleges or universities, recognized by the Board; or

B. graduation from an accredited junior college, recognized by the Board, or what the Board determines to be substantially the equivalent of (A) or (B) above, and completion of a course in accounting acceptable to the Board.

#### After March 10, 1973

A. Baccalaureate degree conferred by an accredited college or university, recognized by the Board, with a major in accounting, or what the Board determines to be substantially the equivalent of the foregoing; or

B. with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration.

Experience. As a prerequisite to certificate only candidates shall have two years of accounting experience satisfactory to the Board. For any candidate having a Master's Degree in Accounting or Business Administration from an accredited college or university recognized by the Board, the experience requirement shall be only one year.

None of the educational requirements in A or B above shall apply to a registered PA on March 10, 1965.

## TEXAS

### Education and Experience (Substitutive).

A. Bachelor's degree, conferred by a recognized college or university, with a major in accounting, or with a nonaccounting major supplemented by the equivalent of an accounting major, including related courses in other areas of business administration; and two years of accounting experience satisfactory to the Board as a public accountant or in public practice under the guidance of a CPA or PA, or in an activity comparable thereto, or in any combination of such experience; or

B. sixty semester hours in any field of study in one or more recognized colleges or universities, and six years of experience under the supervision of a CPA in work of a nonroutine accounting nature, which continually requires independent thought and judgment on important accounting matters.

For candidates holding a Master's Degree with a major in accounting or business administration or a five-year professional degree in accounting from a recognized college, or what the Board determines to be the equivalent thereof, the experience requirement shall be one year.

None of the educational requirements specified above shall apply to a candidate who is registered as a public accountant under Section II of the Public Accountancy Act of 1945, as amended.

A candidate who has met the educational requirements but has not met the experience requirements, shall be eligible to take the examination in all subjects except accounting practice. A candidate with a baccalaureate degree may, however, take the entire examination without waiting until he meets the experience requirements.

## UTAH

Education. Baccalaureate degree from recognized college or university with a major in accounting, or graduation from a course of study requiring a minimum of 50 quarter hours in accounting and 30 quarter hours in related courses in other areas of business administration in a business school accredited by a nationally recognized accrediting association; or what the Department deems substantially the equivalent.

Experience. Two years of public accounting experience satisfactory to the Department, or one year if the applicant holds a master's degree. The Department may accept experience with certain federal government agencies. All experience requirements are prerequisites to certificate only.

The educational requirement mentioned above shall not apply to applicants licensed to practice public accountancy.

## VERMONT

Education. Must be a graduate of a high school or have equivalent education.

Experience.

- A. Must have two years of experience in public accounting; or
- B. such experience in general accounting as the Board deems equivalent of (A); or
- C. must have a bachelor's degree with a minimum of 120 semester hours study, or the equivalent, from an institution whose credits would be accorded full recognition upon transfer to the University of Vermont. Thirty or more semester hours must be in accounting, business law, economics and finance, of which at least 20 hours, or the equivalent, are in accounting.

Experience requirements are prerequisite to certificate only.

Internal Revenue Service shall be accepted as satisfying the experience requirement on the following basis: "Three years' experience at grade GS-9 or two years' experience at grade GS-11 (or higher) are each equivalent to one year's experience in public accounting."

## VIRGINIA

Education. Baccalaureate or higher degree from an accredited college or have received 120 semester hours of credit. Semester hours must include courses in general accounting, cost accounting, auditing, commercial law, and such other courses related to accounting as the Board prescribes. Credits may be received in schools specializing in business training, including business schools and correspondence schools if the courses in such schools are found by the Board to be comparable to those in similar schools accredited by Board of Education.

Persons unable to obtain required credits may meet requirements by passing a special examination given under the direction of the Accountancy Board.



Experience. All applicants required, as a prerequisite to certification, but not examination, experience, including the preparation of balance sheets and operating statements from general books, as follows:

A. for at least two years immediately preceding the date of application continuous engagement as a public accountant or as a staff accountant of a practicing CPA or PA; or

B. for at least four years preceding the date of application active employment by the U. S. Treasury Department as an Internal Revenue Agent; or

C. for at least four years preceding the date of application active employment by any Federal or State supervisory agency or instrumentality, as an auditor or examiner, whose duties entail audit or verification of accounts and records and preparation thereon of reports to such agency or instrumentality for the purpose of supervision or regulation; or

D. any experience the Board deems equivalent to any of the foregoing and which may have been acquired independently of any thereof, and the Board will recognize that such equivalent experience may be obtained independently of the activities set forth in (A), (B), and (C).

#### VIRGIN ISLANDS

Education and Experience (Substitutive). Experience requirements are a prerequisite to examination in the subject of accounting practice only.

Graduates of recognized colleges who have completed at least 30 semester hours in the study of accounting, business law, economics and finance with at least 20 semester hours in accounting require two years of experience in practice as a PA, or in the employ of a PA or CPA, or two years of employment as an auditor with the Virgin Island government or the Federal Government.

Graduates of recognized colleges who have not completed the studies specified above are required to have had three years of experience of the nature indicated above, or have three years of employment as an auditor with the Virgin Island government or the Federal Government.

Graduates of a four-year high school course, or its equivalent, are required to have had six years of experience of the nature indicated above.

## WASHINGTON

### Education and Experience.

A. Graduates of a college or university recognized by the Board who have completed study of accounting, business law, economics, and finance, satisfactory to the Board, must have either acquired one year of experience in public accounting or have at least two years of experience in private or governmental accounting work; or

B. graduates of a college or university recognized by the Board or who have the equivalent education but have not completed the courses required in (A), must have either acquired two years of experience in public accounting or have at least three years of experience in private or governmental accounting work; or

C. graduates of established resident schools of business or accounting offering courses in accounting, business law, economics and finance and who are high school graduates or have the equivalent of such, must have either acquired two years of experience in public accounting or four years of experience in private or governmental accounting work. (This subsection will expire June 12, 1975).

Experience requirements are prerequisites to certificate only.

## WEST VIRGINIA

Education. Degree or certificate from a college, university or other approved institution, with a major in accounting, or what the Board deems the equivalent, or with a nonaccounting major supplemented by what the Board deems the equivalent of an accounting major, including related courses in all areas of business administration. This educational requirement does not apply to PA's registered before January 1, 1960.

Experience. There is no experience requirement for applicants possessing the required educational degree or certificate.

## WISCONSIN

Education. Applicants must have a bachelor's or higher degree with a major in accounting from a recognized school, or its equivalent.

Experience. One and one-half years of accounting experience equivalent to that of a senior accountant in public practice.

## WYOMING

Education. High school graduate or equivalent education.

Experience. All applicants, with the exception hereafter noted, require at least three years of experience in the practice of accounting as a prerequisite to examination. This must be within five years immediately preceding the examination.

A junior candidate (one who (a) has successfully completed a comprehensive course in accountancy of a recognized resident or correspondence school, which course is on a college or equivalent level and includes successful completion of 24 semester hours or the equivalent thereof in the study of accounting, (b) does not have the required three years of experience, (c) is otherwise qualified for the examination, and (d) has indicated the intention of fulfilling the experience requirement later) will be permitted to take the examination but will have to meet the experience requirements for certification.

The Board considers the following types of experience as meeting the requirements of experience in the practice of accounting:

- A. an employee of a CPA who is engaged in public practice; or
- B. a public accountant regularly engaged on his own account during usual business hours; or
- C. teaching experience in higher accountancy and related subjects at a four-year college and a master's degree in accounting or the equivalent; or
- D. an Internal Revenue Agent, provided at least Grade Eleven has been attained.



# SUMMARY OF EDUCATION AND EXPERIENCE REQUIREMENTS

State or Territory	Education			Experience		
	Required General Education	Above High School Accounting Study	Substitutive for Experience	Mandatory		Years or Range of Years
				Before Examination	Only Before Certificate	
Alabama	Yes	No	Yes	No*	Yes	2-3 No
Alaska	Yes	No	Yes	No	Yes	2-4 No
Arizona	Yes	Yes*	Yes	No	Yes	1-4 No
Arkansas	Yes	Yes	Yes	No	Yes	1-2 No
California	Yes	Yes	Yes	No	Yes	2-4 No
Colorado	Yes	Yes	Yes	Yes	No	0-1 No
Connecticut	Yes	Yes	No	No	Yes	2 No
Delaware	No	Yes	Yes	Yes	No	2-4 No
District of Columbia	No	Yes	Yes	Yes	No	2-6 No
Florida	Yes	Yes	Yes	No	Yes	0-1 No
Georgia	Yes	Yes	Yes	No	Yes	1-5 No
Hawaii	Yes	No	Yes	No	Yes	2-5 No

State or Territory	Education			Experience			
	Required Above High School		Substitutive for Experience	Mandatory		Years or Range of Years	All, Some Must be in State
	General Education	Accounting Study		Before Examination	Only Before Certificate		
Idaho	Yes	Yes	Yes	No	Yes	1-4	No
Illinois	No	Yes	Yes	No	No*	1-3	No
Indiana	Yes	No*	Yes	No	Yes	2-6	No
Iowa	Yes	Yes	No	No	Yes	1-3	No
Kansas	Yes	No	Yes	No*	No*	0-3	No
Kentucky	No	No	Yes	No*	Yes*	2-6	No
Louisiana	No	No	No*	No*	Yes	1-3	No
Maine	Yes	No	Yes	No	Yes	1-4	No
Maryland	Yes	No	Yes	No	No*	0-2	No
Massachusetts	Yes	No	Yes	No	Yes	2-9	No
Michigan	No	No	No*	No*	Yes	2-6	No
Minnesota	No	No	Yes	Yes*	No	1-6	No
Mississippi	No	Yes*	Yes	No*	Yes	1-4	No
Missouri	Yes	Yes	No	No*	Yes	2-5	No

State or Territory	Education			Experience			
	Required Above High School		Substitutive for Experience	Mandatory		Years or Range of Years	All, Some Must be in State
	General Education	Accounting Study		Before Examination	Only Before Certificate		
Montana	Yes	No	No	No	Yes*	1	No
Nebraska	No	No	Yes	No	Yes	2-4	No
Nevada	Yes	Yes	Yes	No	Yes	1-4	No
New Hampshire	No*	No	Yes	No	Yes	1-3	No
New Jersey	Yes	Yes	No	Yes*	No	3-10	No
New Mexico	Yes	Yes	No	No	Yes	1	Yes
New York	Yes*	Yes	Yes	Yes*	No	1-2	No
North Carolina	Yes	Yes	Yes	Yes*	No	1-2	No
North Dakota	No	No	Yes	Yes*	No	0-4	No
Ohio	Yes	No	Yes	No	Yes	1-4	No
Oklahoma	No	No	Yes	Yes*	No	0-3	Yes
Oregon	No	No	No	No*	Yes	2-4	No
Pennsylvania	Yes	Yes	Yes	Yes	No	1-2	No
Puerto Rico	No	No	Yes	Yes*	No	0-12	No

State or Territory	Education			Experience			
	Required General Education	Above High School Accounting Study	Substitutive for Experience	Mandatory		Years or Range of Years	All, Some Must be in State
				Before Examination	Only Before Certificate		
Rhode Island	Yes	Yes	Yes	No	Yes	1-2	No
South Carolina	Yes	No	No	No	Yes	2-3	No
South Dakota	Yes	Yes	No	No	Yes	1	No
Tennessee	Yes	Yes	Yes	No	Yes	1-2	No
Texas	Yes	Yes	Yes	No*	Yes	1-6	No
Utah	Yes	Yes	Yes	No	Yes	1-2	No
Vermont	No	No	Yes	No	Yes*	0-6	No
Virginia	Yes	Yes	No	No	Yes	2-4	No
Virgin Islands	No	No	Yes	Yes*	Yes	2-6	No
Washington	Yes	No	No	No	Yes	1-4	No
West Virginia	Yes	Yes	No	NO REQUIREMENT*			
Wisconsin	Yes	Yes	No	No	Yes	1 1/2	No
Wyoming	No	No	No	Yes*	No	3	No

\*See detailed comments, pages 5 thru 37.



# TYPES OF EXPERIENCE ACCEPTED

State or Territory	Specific Type Stated	Only Public Accounting Experience Acceptable	Accounting in Private Employment Acceptable	Government Experience			
				Acceptable	Federal Agency Named	State	Number of Years
Alabama	Yes	Yes	--	--	--	--	--
Alaska	No(1)	--	--	--	--	--	--
Arizona	No(1)	--	--	--	--	--	--
Arkansas	No(1)	--	--	--	--	--	--
California	Yes	No	Yes	Yes	No	--	Up to 4
Colorado	Yes(2)	No	No	Yes	Yes*	Yes	1
Connecticut	Yes(1)	No	--	--	--	--	--
Delaware	Yes	Yes	--	--	--	--	--
District of Columbia	Yes	No	--	Yes	No	Yes	3-6
Florida	Yes(2)	No	--	Yes*	No	No	1
Georgia	Yes	No	No	Yes	No*	Yes	5*
Hawaii	Yes	No	No	Yes	No	Yes	5
Idaho	No(1)	No	Yes	Yes	No	No	3

<u>State or Territory</u>	<u>Specific Type Stated</u>	<u>Only Public Accounting Experience Acceptable</u>	<u>Accounting in Private Employment Acceptable</u>	<u>Government Experience</u>		
				<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>State of Years</u>
Illinois	Yes*	No	No	Yes	No	-- 1-3
Indiana	Yes*	No	Yes*	Yes*	No	-- 3-6
Iowa	Yes*	No	Yes*	Yes	No	Yes 1
Kansas	Yes(2)	Yes	--	--	--	-- --
Kentucky	Yes	No	No	Yes	Yes	Yes 4-5
Louisiana	Yes	No	Yes*	Yes	Yes	Yes 1-3
Maine	No(1)	--	--	--	--	-- --
Maryland	Yes(2)	Yes	--	--	--	-- --
Massachusetts	Yes	No	No	Yes	No	No 4-9
Michigan	Yes	No*	--	Yes	No	Yes 2
Minnesota	Yes	No	No	Yes	Yes*	Yes 1-6
Mississippi	Yes	No	Yes	Yes	No	Yes 2-3
Missouri	Yes	No	Yes*	Yes	Yes	-- 5
Montana	No	No	Yes	Yes	No	Yes 1

<u>State or Territory</u>	<u>Specific Type Stated</u>	<u>Only Public Accounting Experience Acceptable</u>	<u>Accounting in Private Employment Acceptable</u>	<u>Government Experience</u>			
				<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>State</u>	<u>Number of Years</u>
Nebraska	Yes	No	--	Yes	Yes*	No	3 1/2
Nevada	Yes	No	Yes	Yes	No	--	1-4
New Hampshire	Yes	No	--	Yes	No	--	1-3
New Jersey	Yes	No	No	Yes	Yes*	No	10
New Mexico	Yes	Yes	--	--	--	--	--
New York	Yes	No	Yes	Yes	No	No	1-2
North Carolina	Yes	No	No	Yes	Yes*	Yes	1-2
North Dakota	Yes(2)	Yes	--	--	--	--	--
Ohio	Yes	No	Yes	Yes	No	Yes	1-4
Oklahoma	No(1)(2)	--	--	--	--	--	--
Oregon	Yes	No	--	Yes	Yes	Yes	3
Pennsylvania	Yes	Yes	--	Yes*	--	--	--
Puerto Rico	Yes(2)	No	Yes	Yes	No	Yes	Up to 12*
Rhode Island	Yes	Yes	--	--	--	--	--

<u>State or Territory</u>	<u>Specific Type Stated</u>	<u>Only Public Accounting</u>		<u>Government Experience</u>			
		<u>Accounting Experience Acceptable</u>	<u>Accounting in Private Employment Acceptable</u>	<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>State</u>	<u>Number of Years</u>
South Carolina	Yes	Yes	--	--	--	--	--
South Dakota	Yes	No	--	Yes*	No	--	1
Tennessee	No	No	Yes	Yes	No	--	1-2
Texas	No(1)	--	--	--	--	--	--
Utah	Yes	No	--	Yes*	No	--	1-2
Vermont	Yes(2)	No	--	Yes	Yes*	--	4-6
Virginia	Yes	No	Yes	Yes	No*	Yes	4
Virgin Islands	Yes	No	--	Yes	No	Yes	2-3
Washington	Yes	No	Yes	Yes	No	--	2-4
West Virginia	No Requirement*	--	--	--	--	--	--
Wisconsin	Yes	Yes	--	--	--	--	--
Wyoming	Yes	No	Yes*	Yes	Yes*	--	3

\*See Detailed Comments, pages 5 thru 37.

(1) Government experience not barred by statute

(2) If certain educational requirements met, no experience needed

## CPA EXAMINATION CONDITIONING PROVISIONS

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Alabama	Two or Practice	Next 5 examinations. Upon passing additional subjects the period of 5 examinations will start over.	An applicant who does not become conditioned within two years and one month after the examination held next after filing of application, must file a new application. An applicant who, sitting for the entire examination, fails to make an average grade of 50 and who has no grade over 60 must wait one year before applying for reexamination.
Alaska	Two or Practice	5 calendar years.	Must take failed subjects again each year unless excused for cause.
Arizona	Two or Practice	3 years.	A candidate who obtains grade of 75 or more in Practice or in each of the remaining subjects may be licensed as a public accountant. Any candidate who has taken two examinations and has failed to receive a "condition" may be required, before being accepted for further examinations, to furnish evidence satisfactory to the Board that he has made further diligent study in the failed subject or subjects.
Arkansas	Two or Practice	Next 5 succeeding examinations.	A passing grade in one of the remaining subjects will extend the time limit on subjects still remaining to the next five succeeding examinations.
California	Two or Practice	3 years.	-----

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Colorado	Two	Next 3 succeeding examinations.	If a candidate fails an examination or fails to pass all subjects, the Board may require him to take additional study before reexamination.
Connecticut	Two or Practice	Within 3 years or next 6 examinations.	Applicants who fail to pass any part in three attempts must submit evidence to the Board of further study prior to reexamination. Members of bar need not take Commercial Law.
Delaware	Two or Practice, and grades of 50 or higher in failed subjects; but if three subjects passed, no set grade required in failed subject.	Next 5 succeeding examinations.	If a candidate fails in next five succeeding examinations to pass all subjects, shall forfeit all credits, and shall upon application, be examined again as a new candidate. Further, if a candidate fails to pass all the subjects required during the course of the 12 examinations for which he is entitled to sit he will not thereafter be eligible for further examination.
District of Columbia	Two or Practice	Next 5 consecutive examinations.	-----
Florida	Two, and grades of at least 35 in failed subjects; but if three subjects passed, no set grade required in failed subject.	Next 4 consecutive examinations.	A first-time candidate who does not become conditioned becomes an extended candidate and shall be permitted to sit for the next three consecutive examinations. If an extended candidate becomes conditioned he is permitted to sit for the next three consecutive examinations. A conditioned candidate who has credit for two subjects shall not receive credit for a

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Florida (cont'd)			third subject passed on a subsequent examination unless his grade on failed subject is at least 35.
Georgia	Two	Next 5 succeeding examinations.	-----
Hawaii	Two, and grades of not less than 50 in failed subjects.	Next 6 scheduled examinations.	Each applicant attaining a passing score in all parts of the AICPA examination is required to take an open book examination on the Hawaii law and rules and regulations which specifically apply to the holder of a certificate and attain a score of at least 95 before a certificate will be issued.
Idaho	Two or Practice, and average of 50 or better in failed subjects; but if three subjects passed no set grade required in failed subject.	Next 5 succeeding examinations.	-----
Illinois	Two or Practice, and grades of not less than 50 in failed subjects.	May take remaining parts at any 3 of the next 6 succeeding examinations.	-----
Indiana	Two	Next 6 examinations.	-----

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Iowa	Two or Practice, and grades of not less than 50 in failed subjects.	Next 4 succeeding examinations.	Upon reexamination, no subject will be considered passed unless grades of 50 or more are received in all failed subjects.
Kansas	Two, and grades of at least 50 in failed subjects.	No more than 4 of the next 6 examinations.	Upon reexamination, no subject will be considered passed unless a grade of at least 50 is received in failed subject.
Kentucky	One, and grades of at least 50 in failed subjects.	3 of the next 4 succeeding examinations.	Every candidate must sit for every examination for which he is eligible, and submit a paper for each subject for which he is eligible to be examined. Persons licensed to practice law by the Kentucky State Bar Association need not be examined in the subject of commercial law, provided they are in good standing at the time of application.
Louisiana	Two, providing a grade of not less than 45 in failed subjects.	Next 4 consecutive examinations.	Candidates are required to remove such condition at one time in any of the next four consecutive examinations.
Maine	Two or Practice	3 years.	-----
Maryland	Two or Practice, and grades of at least 50 in failed subjects; but if three passed, no set grade required in failed subject(s).	Next 5 succeeding examinations.	Members of bar need not take Commercial Law.



<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Massachusetts	Two or Practice, and average of 50 in failed subjects. If three passed, grade in one failed immaterial.	Next 6 examinations.	Members of bar need not take Commercial Law. Candidates receive passing credit upon reexamination only if grades of not less than 50 received in each subject sat for in same examination.
Michigan	One, and grades of at least 25 in failed subjects. (Subjects include economics and finance.)	Next 5 examinations.	On reexamination, a bona fide paper with a grade of at least 25 must be submitted on all subjects not passed previously. All subjects must be passed during a period of six successive examinations.
Minnesota	Two, provided no grade of less than 50 in subject failed.	Next 5 examinations.	A candidate who fails all subjects will not be permitted to sit for reexamination at the next examination and must show proof of further study in order to sit for subsequent examinations.
Mississippi	Two or Practice, and average of 45 in failed subjects.	10 examinations within a five-year period.	Candidates are required to sit for all remaining subjects at each reexamination he appears for and the average of 45 will apply.
Missouri	One	See Special Requirements and Limitations.	Members of the bar need not take Commercial Law. No examinee who failed the third examination shall be permitted further examination until he presents evidence that he has devoted three hours a week for 20 weeks to the study of subjects failed. If he should fail the fourth examination, he again will be required to show evidence of three hours a week for 20 weeks

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Missouri (cont'd)			which he has devoted to the study of subjects failed. This study requirement is a requisite to all further reexaminations.
Montana	Two or Practice	Next 5 examinations.	-----
Nebraska	Two or Practice	Next 9 succeeding examinations.	-----
Nevada	Two or Practice	Next 6 successive examinations. Excludes time in Armed Services.	-----
New Hampshire	Two	5 years.	-----
New Jersey	Two or Practice	No limit stated.	-----
New Mexico	Two	3 years, or in 6 examinations excluding time in Armed Services.	Candidate will be given credit for one or more subjects passed in another state.
New York	Practice, Auditing or any two Group I subjects	No time limit stated.	Theory, Law and Practice are considered Group I subjects and Auditing in Group II. Where Practice is the only Group I subject passed, the remaining two Group I subjects must be passed at a single examination.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
North Carolina	Two or Practice	Next 5 succeeding examinations.	On any reexamination, a conditioned candidate shall retain credit for each additional subject passed for the five succeeding examinations.
North Dakota	Two or Practice	Next 5 examinations.	-----
Ohio	One	8 years on each subject from date passed.	On any reexamination, candidate must take all subjects failed and cannot retake one at a time. If candidate must retake all four, then must wait until at least one examination has intervened, and furnish proof that he has made further preparation.
Oklahoma	Two or Practice	Next 10 examinations, provided candidate sits for at least one out of three consecutive examinations given by the Board.	Failure to score a grade of at least 50 on any subject in an examination shall disqualify candidate from the next succeeding examination. Candidate must furnish evidence of further study in subjects in which his grade was less than 50 prior to being accepted to subsequent examinations. Candidate must be examined in all subjects previously failed.
Oregon	Two or Practice	Next 6 examinations (3 years).	-----
Pennsylvania	Practice, or any two of the General Accounting subjects, or Commercial Law.	No limit stated.	Theory, Practice and Auditing are considered General Accounting subjects.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Puerto Rico	Two	Limited period, but not specified.	-----
Rhode Island	Two or Practice	Limited period, but not specified.	-----
South Carolina	Two or Practice, and at least 40 in failed subjects. If three passed, grade in failed subject im-material.	Next 3 reexaminations. However, if 3 subjects are passed by the end of 3rd reexamination, 2 additional reexaminations are granted.	A three-year waiting period is required if, after two examinations, a candidate has failed to receive any credit and has an average score of less than 40 on all parts of the most recent examination. This waiting period may be waived if the candidate then completes a formal course of study in failed subjects.
South Dakota	Two or Practice	No specified period.	A candidate must receive a grade of 75 in each subject; the grade of the AICPA being accepted without change.
Tennessee	Two or Practice	3 years or 6 examinations from the date that each credit was obtained.	-----
Texas	Two	No time limit.	A candidate scoring a grade of less than 50 on any subject in an examination shall not be permitted to take that subject at the next succeeding examination. If a candidate fails to submit a paper on any subject for which he is eligible at that session, he shall be graded below 50 for that subject.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Utah	One	Next 6 successive examinations.	-----
Vermont	Two	No time limit.	-----
Virginia	One	Next 2 attempts, or within 25 months, whichever is shorter.	Candidate may receive credit at the discretion of the Board for a subject passed as part of an examination taken under jurisdiction of another state or the District of Columbia.
Virgin Islands	Two	Within period of time specified in the rules of the Board.	-----
Washington	Two or Practice	3 years.	Conditioned candidate is required to retake the examination in subjects failed at least once each year. For good cause, Board may waive once a year requirement.
West Virginia	One	3 succeeding years.	-----
Wisconsin	Two, and average of 50 in failed subjects. If three passed, grade in failed subject immaterial.	3 of next 6 semi-annual examinations, provided candidate does not absent himself from more than two successive examinations after writing first examination.	A candidate who has credits for three subjects and who fails his fourth subject on the last examination during which his credits would normally still be effective, reverts to the status of a new candidate and must rewrite all subjects unless he gets 60 or better in the failed subject on his last examination. If he gets 60 or better, he retains his credits for one more examination. A candidate who has failed to receive a passing

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Wisconsin (cont'd)			grade in at least one subject may not present himself for reexamination until at least one examination shall have intervened.
Wyoming	Two or Practice	4 examinations within next 3 years.	A candidate will not be reexamined more than once a year without evidence of further study.

## EXAMINATION AND CERTIFICATE FEES

<u>Examination Fees</u>				
<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>		<u>Certificate Fee</u>
Alabama	\$ 65.00	All subjects \$ 30.00 Partial Reexamination 5.00 Plus: Accounting Practice 10.00 Any other subject 5.00 Minimum Fee 10.00 Professional Ethics 2.00 Out of State Candidates: Accounting Practice 6.00 Any other subject 3.00 Minimum Fee 5.00		None
Alaska	\$ 25.00	\$ 25.00		None
Arizona	\$ 50.00	All subjects \$ 50.00 Partial 35.00		None
Arkansas	\$ 40.00	First reexamination: Accounting Practice \$ 10.00 Any other subject 5.00 Second reexamination 40.00 This cycle of fee payments will repeat to the extent necessary.		\$ 10.00
California	\$ 35.00	Renewal fee \$ 15.00 Accounting Practice 15.00 Any other subject 7.50		None
Colorado	\$ 50.00	All subjects \$ 50.00 Partial 30.00		\$ 5.00
Connecticut	\$ 50.00	\$ 50.00		None
Delaware	\$ 50.00	All subjects \$ 50.00 Partial 25.00		None

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>		<u>Certificate Fee</u>
District of Columbia	\$ 40.00	\$ 40.00		\$ 10.00
Florida	\$ 75.00	\$ 25.00		None
Georgia	\$ 35.00	\$ 35.00		None
Hawaii	\$ 35.00	\$ 25.00		None
Idaho	\$ 35.00	All subjects Partial	\$ 25.00 15.00	None
Illinois	\$ 85.00	For half-day sessions: Three Two One Otherwise	\$ 70.00 65.00 60.00 85.00	None
Indiana	\$ 50.00	\$ 50.00		None
Iowa	\$ 25.00	\$ 25.00		None
Kansas	Not to exceed \$ 50.00	Not to exceed: All subjects Partial	\$ 40.00 25.00	None
Kentucky	\$ 50.00	Each subject	\$ 12.50	\$ 25.00
Louisiana	\$ 35.00	All subjects Partial	\$ 35.00 15.00	None
Maine	\$ 50.00	All subjects Each subject	\$ 50.00 7.00	None



<u>State or Territory</u>	<u>Examination Fees</u>			<u>Certificate Fee</u>
	<u>Original Examination</u>	<u>Reexaminations</u>		
Maryland	\$ 50.00	All subjects: Other than practice: Three subjects Two subjects One subject With practice: Add to each above	\$ 50.00  40.00 35.00 30.00  5.00	None
Massachusetts	\$ 60.00	All subjects Accounting Practice Any other subject	\$ 60.00 36.00 18.00	None
Michigan	\$ 50.00	\$ 50.00		\$ 25.00
Minnesota	\$ 50.00	Not to exceed Accounting Practice Any other subject	\$ 50.00 30.00 15.00	None
Mississippi	\$ 70.00	Application Fee Accounting Practice Any other subject	\$ 25.00 18.00 9.00	None
Missouri	\$ 25.00	No additional fee for the first reexamination. Thereafter, \$ 12.50 per examination.		\$ 10.00
Montana	\$ 50.00	Accounting Practice Any other subject	\$ 20.00 10.00	None
Nebraska	\$ 50.00	All subjects Three Subjects Two Subjects One Subject	\$ 45.00 30.00 25.00 20.00	None
Nevada	\$ 50.00	All subjects Partial	\$ 50.00 25.00	None
New Hampshire	Not to exceed \$ 75.00	Not to exceed: Each subject	\$ 15.00	None

<u>State or Territory</u>	<u>Examination Fees</u>			<u>Certificate Fee</u>
	<u>Original Examination</u>	<u>Reexaminations</u>		
New Jersey	\$ 60.00	Maximum Fee Accounting Practice Any other subject	\$ 60.00 50.00 30.00	\$ 20.00
New Mexico	\$ 35.00	\$ 35.00		\$ 12.50
New York	\$ 40.00	\$ 15.00		None
North Carolina	\$ 35.00	All subjects Partial	\$ 35.00 30.00	None
North Dakota	Not to exceed \$100.00	Not to exceed: Accounting Practice Any other subject	\$ 40.00 20.00	None
Ohio	\$ 50.00	\$ 40.00		None
Oklahoma	\$ 35.00	Accounting Practice Any other subject	\$ 14.00 7.00	None
Oregon	Not to exceed \$ 50.00	Not to exceed Accounting Practice Any other subject	\$ 40.00 30.00 15.00	None
Pennsylvania	\$ 50.00	Five parts Four parts Three parts Two parts One part Accounting Practice counted as two parts	\$ 50.00 45.00 40.00 35.00 30.00	None
Puerto Rico	\$ 25.00	\$ 10.00		None
Rhode Island	\$ 25.00	\$ 15.00		None
South Carolina	\$ 50.00	Application fee Accounting Practice Any other subject	\$ 10.00 10.00 5.00	\$ 10.00
South Dakota	\$ 85.00	Each subject	\$ 10.00	None

<u>State or Territory</u>	<u>Examination Fees</u>			<u>Certificate Fee</u>
	<u>Original Examination</u>	<u>Reexaminations</u>		
Tennessee	\$ 35.00	\$ 25.00		None
Texas	Not to exceed \$ 75.00	Not to exceed: Accounting Practice Any other subject	\$ 30.00 15.00	None
Utah	\$ 40.00	Six parts Five parts Four parts Three parts Two parts One part Six parts of Utah examinations are: Law, Theory, Auditing, Practice I, Practice II, Ethics	\$ 40.00 35.00 29.00 23.00 23.00 11.00	None
Vermont	Not to exceed \$ 50.00	Not to exceed	\$ 50.00	None
Virginia	\$ 45.00	\$ 35.00		None
Virgin Islands	\$ 25.00	\$ 10.00		None
Washington	\$ 40.00	All subjects Three subjects One or two subjects	\$ 40.00 30.00 20.00	None
West Virginia	\$ 40.00	One reexamination without charge within one year of original examination. There- after \$ 20.00 for each sub- sequent examination.		\$ 5.00
Wisconsin	\$ 60.00	One reexamination without charge within two years of original examination.		None

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Wyoming	\$ 35.00	One reexamination within a period of 18 months - \$ 15.00 . Thereafter \$ 35.00 and one reexamination for \$ 15.00, etc.	None

## SECRETARIES - BOARDS OF ACCOUNTANCY

- Alabama William L. Flurry, C.P.A., Secretary-Treasurer  
Alabama State Board of Public Accountancy  
424 Bell Building  
Montgomery, Alabama 36104  
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Executive Secretary)
- Alaska William H. Scott, C.P.A., Secretary  
Alaska State Board of Public Accountancy  
Department of Commerce, Division of Occupational Licensing  
Pouch D  
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Licensing Examiner)
- Arizona Guy R. Neely, C.P.A., Secretary  
Arizona State Board of Accountancy  
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- Arkansas James Madigan, C.P.A., Secretary  
Arkansas State Board of Accountancy  
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Executive Director)
- California David Alpert, C.P.A., Secretary-Treasurer  
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Executive Secretary)
- Colorado Jack D. Kingsolver, C.P.A., Secretary  
Colorado State Board of Accountancy  
117 State Services Building  
Denver, Colorado 80203  
(Direct all correspondence to Mrs. Janet B. Noren,  
Executive Secretary)

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Delaware	T. Theodore Jones, C.P.A., Secretary Delaware State Board of Accountancy P.O. Box 121 Newark, Delaware 19711 (Direct all correspondence to William Markell, C.P.A., Administrative Secretary)
District of Columbia	Robert Bernstein, C.P.A., Secretary District of Columbia Board of Accountancy Bureau of Occupations and Professions 614 "H" Street, N.W., First Floor Washington, D.C. 20001
Florida	R. Bob Smith, C.P.A., Secretary Florida State Board of Accountancy P.O. Box 13475 University Station Gainesville, Florida 32601 (Direct all correspondence to Douglas H. Thompson, Jr., C.P.A., Executive Director)
Georgia	C.L. Clifton, Joint Secretary State Examining Boards 166 Pryor Street, S.W. Atlanta, Georgia 30303
Hawaii	Frank De Ponte, C.P.A., Secretary Hawaii Board of Accountancy Department of Regulatory Agencies P.O. Box 3469 Honolulu, Hawaii 96801 (Direct all correspondence to Herbert Chun, Executive Secretary)
Idaho	Ken V. Carter, C.P.A., Secretary Idaho State Board of Accountancy P.O. Box 2896 Boise, Idaho 83701 (Direct all correspondence to Mrs. Jeanette B. Drury, Executive Secretary)

Illinois	E.J. Smith, Secretary Committee on Accountancy, 100A Administration Building University of Illinois at Urbana-Champaign Urbana, Illinois 61801
Indiana	Charles W. Stout, P.A., Secretary Indiana State Board of Public Accountancy 912 State Office Building Indianapolis, Indiana 46204
Iowa	Harry B. Carlson, C.P.A., Secretary-Treasurer Iowa Board of Accountancy 627 Insurance Exchange Building Des Moines, Iowa 50309 (Direct all correspondence to Mrs. Thelma M. Crittenden, Executive Secretary)
Kansas	Mrs. Ruth McDavid, Secretary Kansas Board of Accountancy 325-K First National Bank Tower Topeka, Kansas 66603
Kentucky	Nolen C. Allen, C.P.A., Secretary Kentucky State Board of Accountancy 310 West Liberty Louisville, Kentucky 40202 (Direct all correspondence to William J. Caldwell, Jr., Executive Secretary)
Louisiana	Leon K. Poche, C.P.A., Secretary State Board of Certified Public Accounts of Louisiana 1109 Masonic Temple Building 333 St. Charles Avenue New Orleans, Louisiana 70130 (Direct all correspondence to Mrs. Lydia F. Parek, Executive Secretary)
Maine	Lawrence E. Parker, Jr., C.P.A., Secretary Maine Board of Accountancy 84 Harlow Street Bangor, Maine 04401

Maryland	Joseph A. Naegele, C.P.A., Secretary Maryland State Board of Public Accountancy 602 Keyser Building Baltimore, Maryland 21202 (Direct all correspondence to Mrs. Margaret M. Wilmer, Executive Secretary)
Massachusetts	Rocco J. Antonelli, P.A., Secretary Massachusetts Board of Public Accountancy New State Office Building 100 Cambridge Street Room 1524 Boston, Massachusetts 02202 (Direct all correspondence to James P. Hannon, C.P.A., Executive Secretary)
Michigan	Robert S. Davis, C.P.A., Secretary Michigan State Board of Accountancy Department of Licensing and Regulation 1033 South Washington Ave. Lansing, Michigan 48926 (Direct all correspondence to Wayne D. Cunningham, C.P.A., Administrative Secretary)
Minnesota	Thomas D. Spaeth, C.P.A., Secretary-Treasurer Minnesota State Board of Accountancy 1102 Wesley Temple Building Minneapolis, Minnesota 55403
Mississippi	Evan Gallagher, C.P.A., Secretary Mississippi State Board of Public Accountancy 220 Barnett Building Jackson, Mississippi 39201
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